

SELECTION CRITERIA FOR DOE STATEMENT OF CHANGES IN NET POSITION - FY 2002	
	Include following CP entries from year+1 and exclude current year CP for SGL 3101 – 3109, 5XXX, 6XXX, 7XXX, and 8XXX accounts. Exclude FT 4 (except 4A, 4U, 4R).
<u>Cumulative Results of Operations</u>	
Beginning balance	3310 (when current year SCC = OB, 01, or CP or when following year SCC = CP (except 331004) and (except SGL 5755 when FT = 5Z and fiscal year = 2002) (RS) 5***, 6***, 7*** (when current year SCC – CP) (RS) 3109 (when current year SCC = CP) (RS)
Prior period adjustments	5708 Expended Appropriations, Prior Period Adjustments – Restated (RS) 5709 Expended Appropriations, Prior Period Adjustments – Not Restated (RS) 7400 Prior Period Adjustments, Cumulative Results of Operations, Not Restated(RS) 7401 Prior Period Adjustments, Cumulative Results of Operations, Restated (RS)
Beginning balance, as adjusted	
Budgetary Financing Sources:	
Appropriations used	5700 Expended Appropriations (RS) 5799 Adjustment of Appropriated Capital Used (RS)
Non-exchange revenue	5310N2 Interest Revenue, Nonexchange Noncustodial (RS) 5320 Penalties, Fines and Administrative Fees (RS) 5329 Contra Revenue for Penalties, Fines and Administrative Fees (RS)
Donations	5600 - Donated Revenue – Financial Resources (RS) 5609 -Contra Revenue for Donations (RS)
Transfers-in/out without reimbursement	5720B – Financing Sources Transferred-In, Budgetary (RS) 5730B – Financing Sources Transferred-Out, Budgetary (RS) 5740 Appropriated Earmarked Receipts – Transferred-In (RS) (except 574001) 5745 Appropriated Earmarked Receipts – Transferred-Out (RS) (except 574501) 5750 Expenditure Financing Sources Transfers-In (RS) 5755 Nonexpenditure Trust Fund Financing Sources – Transfers-In (RS) 5760 Expenditure Financing Sources Transfers-Out (RS) 5765 Nonexpenditure Trust Fund Financing Sources – Transfers-Out (RS)
Other budgetary financing sources	
Other Financing Sources:	
Donations	5610 – Donated Revenue – Nonfinancial Resources (RS) 5619 – Contra Donated Revenue – Nonfinancial Resources (RS)
Transfers-in/out without reimbursement	5720A – Financing Sources Transferred-In, Nonbudgetary (RS) 5730A – Financing Sources Transferred-Out, Nonbudgetary (RS)
Imputed financing from costs absorbed by others	5780 Imputed Financing Sources (RS)
Other	5790C1, Other Financing Sources, Offsetting Receipts (RS) 579001 Other Financing Sources, Intraoffice (RS) 579002 Other Financing Sources, Interooffice (RS)

SELECTION CRITERIA FOR DOE STATEMENT OF CHANGES IN NET POSITION - FY 2002	
	579009, Other Financing Sources, All Other (RS) 7180 Unrealized Gain on Investments (RS) 7280 Unrealized Loss on Investments (RS)
Total Financing Sources	
Net cost of operations	Use calculation on the Statement of Net Costs (RS)
Ending balance	
<u>Unexpended Appropriations</u>	
Beginning balance	3100 (RS) 3101 – 3108 (when current year SCC = CP) (except FT 5Z) (RS)
Prior period adjustments	3108 Unexpended Appropriations, Prior Period Adjustments – Restated (RS) (when current year SCC not equal to CP) 3109 Unexpended Appropriations, Prior Period Adjustment – Not Restated (RS)
Beginning balance, as adjusted	
Budgetary financing sources:	
Appropriations received	3101 Appropriations Received (RS)
Appropriations transferred-in/out	3102 Unexpended Appropriations – Transfers-In (RS) 3103 Unexpended Appropriations – Transfers-Out (RS)
Other adjustments	3106 Unexpended Appropriations – Adjustments (RS)
Appropriations used	3107 Appropriations Used (RS)
Total financing sources	
Ending balance	